

Letter and Information Network User–fee System (LINUS) – Privacy Impact Assessment

PIA Approval Date – Jan. 15, 2009

System Overview

Letter and Information Network User–fee System (LINUS) identifies Exempt Organizations–Employee Plans (EP/EO) application receipts or other cases established by Cincinnati Sub-processing Center (CSPC) prior to the information rolling to the Employee Plans–Exempt Organizations Determination System (EDS). The information contained on this system includes: User fee records, Generated acknowledgment letters and Generated determination case (Document Locator Number) DLNs.

Systems of Records Notice (SORN):

- IRS 50.222 – Tax Exempt/Government Entities (TE/GE) Case Management Records.
- IRS 34.037 – IRS Audit Trail & Security Records System

Data in the System:

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer – The information entered in LINUS contains information on the Organization Plan Sponsor or Organization POA:

- Organization's POA or Plan Sponsor Name
- Plan Name
- Organization
- EIN
- Address
- Refund amount
- Organization's tax year end
- vendor name
- vendor ID
- user fee records
- accounts payable data
- accounts receivable data
- amount owed to vendor
- due date
- discount points/percentage
- payment authorization authority
- used equipment resale amount
- acknowledgement letters
- document locator numbers
- Reason for Termination
- Vesting Code

B. Employee:

- User ID
- Password

- C. Audit Trail Information – The User Fee record and every Refund record added to LINUS contains the TAX Examiner (TE) Number.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- A. IRS – LINUS obtains the following data from Tax Exempt Determination System (TEDS) and application forms (1023, 1024, 1025, 1026, 1028, 8821, 8718, 4461, 4461B, 5300, 5303, 5307, 5310, 2848, 6406, 9999, 8717, and 5316):

- Organization's POA or Plan Sponsor Name
- Plan Name
- Organization
- EIN
- Address
- Refund amount
- Organization's tax year end
- vendor name
- vendor ID
- user fee records
- accounts payable data
- accounts receivable data
- amount owed to vendor
- due date
- discount points/percentage
- payment authorization authority
- used equipment resale amount
- acknowledgement letters
- document locator numbers
- Reason for Termination
- Vesting Code

- B. Employee – Employee manually enters their User ID and Password to access the system.

3. Is each data item required for the business purpose of the system? Explain.

Yes. All information is essential because LINUS requires this information to process the determination letters and generate acknowledgements. All data in LINUS is necessary for its business functions, as well as the data that comes into LINUS from TEDS and the information that is transferred to EDS.

4. How will each data item be verified for accuracy, timeliness, and completeness?

LINUS limits user inputs for designated fields within the application. The valid syntax of the application inputs (e.g., character set, length, numerical range, acceptable values) are in place to ensure that inputs match specified definitions for format and content. For example, date fields are limited to date formats (e.g. MM/DD/YYYY). The application has a mechanism in place to check for accuracy, completeness, and validity.

LINUS and TEDS exchange information. The LINUS-TEDS Mismatch Report compares the LINUS and TEDS databases. All data the disparate is reconciled into the Mismatch Report. If information is missing from either database, it is documented within this report and the report is sent to the LINUS developer. EIN numbers are entered into the system twice by LINUS users to ensure accuracy.

The LINUS application provides built-in error handling functions that notify the user with a response corresponding to the user performed action. The user error messages generated by the application provide timely and useful information to users without revealing information that could be exploited by adversaries. The responses are contingent upon how the database administrator configured the application to accept/respond to inputs into the application. The application server uses an internal logging system for security issues or application-level errors and notifies the user(s) accordingly.

5. Is there another source for the data? Explain how that source is or is not used.

No. TEDS is the only system feeding data into LINUS. The Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans (Form 5307) is processed through the Tax Exempt Determination System (TEDS), the information is then transmitted daily to LINUS. This information must be sent to LINUS for formatting before the data is passed to Employee Plans-Exempt Organizations Determination System (EDS).

6. Generally, how will data be retrieved by the user?

Users can access and save LINUS data at their workstations via an Open Database Communication (ODBC) connection. Users extract data from the LINUS database.

The user can query using the EIN and name. This query is only available to the Research users. No other user has the capability to query the database based on a personal identifier.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. The user can query using the EIN and name. This query is only available to the Research users. No other user has the capability to query the database based on a personal identifier.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Role: Data Entry – User Fee

Permission: Read, Write, Delete

Role: Data Entry – Adjustments

Permission: Read, Write, Delete

Role: Application System Administrator

Permission: Read, Write, Delete

Role: Research (Tax Examiners)

Permission: Read

Note: Contractors do not access the system.

9. How is access to the data by a user determined and by whom?

The LINUS application relies on the General Support System (GSS) for user identification and authentication (login and password) mechanism. Users are identified uniquely by the SEID from their IRS LAN domain credentials. A user with IRS LAN domain credentials can only obtain access to the application if the user has been assigned a role within the LINUS SQL Server (provided by the MITS–30 GSS operations group) and the user has the client-side module installed on their workstation.

TE/GE management authorizes all accounts that are established, activated, modified, disabled, and removed via the Online (OL) 5081 process. Users are required to complete an OL5081, Information System User Registration/Change Request Form, which lists mandatory rules for users of IRS information and information systems. When a user has been approved for access to the application by his/her manager, the OL5081 system sends an email to the user, providing an approval notification. The user then logs into the OL5081 system, reads the Rules of Behavior, and provides an "electronic signature," acknowledging that he/she has read, understands, and agrees to abide by the Rules of Behavior.

Only authorized users within IRS have access to information contained within LINUS. Any data removed from LINUS, such as reports, raw data, or digital media, is handled using established IRS policies.

The role-based access groups defined within the SQL Server database enforces the most restrictive set of right/privileges or access needed by users to perform their tasks; thereby, enforcing least privilege. Users are only granted access to roles that are necessary to perform the tasks associated with their job.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

TE/GE approved all LINUS connections to TEDS and EDS and the business unit owners for all three applications fall within TE/GE. Data is shared with LINUS from TEDS and EDS via LinkServers (MITS-30 GSS) and File Transfer Protocol (FTP) respectively. LINUS relies on IRS GSS's for many of its security controls. The management of system interconnections is performed at the GSS level as well. TEDS sends information to LINUS. EDS receives information from LINUS.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Exempt Organizations Determination System (EDS)

- Certification and Accreditation (C&A) – June 11, 2008
- Privacy Impact Assessment (PIA): April 08, 2008

Tax Exempt Determination System (TEDS)

- Certification and Accreditation (C&A) – November 7, 2007
- Privacy Impact Assessment (PIA) – May 25, 2006

12. Will other agencies provide, receive, or share data in any form with this system?

No. LINUS will not provide, receive, or share data with any other agency.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

An administrator archives all data after 10 years. Once the data has been archived, there is limited access to the data by system owners and administrators. Retention periods adhere to Records Control Schedule, IRM 1.15 Chapter 22, Item 255 (1).

14. Will this system use technology in a new way?

No. This system will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. The system will not be used to identify or locate individuals or groups.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. LINUS does not have the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. LINUS does not allow the IRS to treat taxpayers, employees, or others differently.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not Applicable. LINUS does not deny individuals a refund or result in any negative determinations.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

Not Applicable. LINUS is not a Web-based system.

[View other PIAs on IRS.gov](#)